

Virginia Department of Taxation



760CG Substitute Forms – Vendor Test Scripts

**Tax Year 2013
Processing Year 2014**

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Substitute Vendor Test Forms

Introduction

The Virginia Tax Department (the Department) 760CG Substitute Vendor Forms Test Scripts provide the required test criteria for the Software Vendor to ensure that the following conditions are met for production processing:

- software is correctly formatted
- edits agree with Virginia specifications
- returns will have no math errors
- required fields are present
- required fields will post to the Department's databases

Procedures

Exact Position

The 760CG and Schedule ADJ/CG, Schedule CR/CG, Schedule FED/CG, Schedule INC/CG, Schedule OSC/CG also require **exact placement**.

See the [760CG Exact Position Specifications](http://www.tax.virginia.gov) on the Department's website (www.tax.virginia.gov).

Forms Approval Requirements

The approval process for the 760CG return package includes processing the test case returns submitted for approval through our automated systems. To ensure that your 760CG return package can be approved quickly when received at the Department, always submit original returns and schedules.

Approval does not mean the software is error-free. Approval means that the vendor has demonstrated that the forms meet requirements listed in the [Substitute Form Guidelines and Layouts for Income Returns and Payment Vouchers](#) document. Vendors must submit substitute forms to the Department for review before distribution or release to customers and clients.

Note that all 760CG return package software developers, regardless of whether they purchase an approved TAX form from a third party vendor, are required to submit test case samples for approval. The samples must incorporate data that has been predefined in this document. Exact positioning of all data elements is required for approval.

Vendors providing 2-dimensional barcodes on 2013 760CG returns must also meet 2-dimensional barcode requirements listed in the [760CG Exact Position Specifications](#) and the [Substitute Form Guidelines and Layouts for Income Returns and Payment Vouchers](#) document.

Submission Requirements

Four originals of the Form 760CG and all associated schedules **must** be provided. One set must be fully filled (full field). Three sets must contain information provided in this document. All forms submitted for testing must be originals. Photocopies or fax submissions, etc. will not be accepted.

Test Case 1 – Single Parent

Objective: Test the new Electronic 1099G Indicator by marking an “X” in the field, Low Income Credit poverty guidelines new threshold, Federal Earned Income Credit, and Filing Election option 2.

The taxpayer’s date of birth must be provided.

The expected refund due is \$523. The taxpayer elected the debit card option to receive their refund.

Test #1 – Single (FS1/Head of Household) with one dependent.

Single Parent 400-00-7002 DOB: 04/15/1971
Livewith Parent 400-00-7003 DOB: 02/01/1996
111 Main Street
Suffolk, VA 23432

Income	
FAGI	\$15175.
Wages	\$15175.
Total VAGI	\$15175.
Credits	
Federal Earned Income Credit	\$3250.
VA Low Income Credit	\$385.
Tax Amount	\$385.
Withholding	\$523.

2013 VA760CG Page 1 []
Individual Income Tax Return



Single Parent

111 Main Street

Suffolk

VA 23432

Name or Filing

Amended:

Filing
Status: 1 Head of
Household: X

Change:

NOL:

Address

Change:

Virginia Return

Federal Earned

Not Filed Last Year:

Income Credit:

Locality: 800

Exemptions Dependents Total 65 and over Blind Total

X 3250.

Yourself 1 1 2

Spouse

Your SSN

PARE

400007002

Vendor ID: 1234D

Spouse's SSN

1. Fed Adj Gross Income 1. 15175.

16a. Your VAGI 16a.

2. Additions, see Pg 2, Line 3 2.

16b. Spouse's VAGI 16b.

3. Subtotal 3. 15175.

17. Net Tax 17. 385.

4a. Age Deduction - You 4a.

18a. Your Withholding 18a. 523.

4b. Age Deduction - Spouse 4b.

18b. Spouse's Withholding 18b.

5. Soc Sec & Tier 1 Railroad 5.

19. Estimated Payments 19.

6. State Inc Tax Overpayment 6.

20. Extension Payments 20.

7. Other Subtractions,
see Pg 2, Line 7 7.

21. Credit for Low Income 21. 385.

8. Subtotal Subtractions 8.

22. Credit tax paid another state 22.

9. Total VAGI 9. 15175.

23. Other Credits 23.

10a. Federal Sch. A
Itemized Deductions 10a.

24. Total Payments
/Credits 24. 908.

10b. State/Local Income Tax 10b.

25. Tax You Owe 25.

10. Standard/Itemized
Deductions 10. 3000.

26. Overpayment Amount 26. 523.

11. Exemptions 11. 1860.

27. Amount to
Credit to Next Year's Tax 27.

12. Deductions VAGI,
see Pg 2, Line 9 12.

28. Adjustments/Contributions 28.

13. Add Lines 10,
11 and 12 13. 4860.

Amount You Owe:
Will Pay by Credit/Debit Card -

14. VA Taxable Income 14. 10315.

Refund: 523.

15. Tax Amount 15. 385.

Bank Routing
Number
Bank Account
Number

16. Spouse Tax Adjustment 16.

____ LAR ____ DLAR ____ DTD ____ LTD \$ ____

Virginia Approved Form

2013 VA760CG Page 2

400007002



ADDITIONAL FILING INFORMATION

Your
DOB: 04151971 Spouse
DOB:

Direct Bank Deposit: Debit Card: ☒ X
(Fees may apply)
Dependent on
another's return: Farmer/ Fisherman,
Merchant Seaman:
Taxpayer
Deceased: Overseas
when due:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations
of other state
2. Other Additions:
 - a. Fixed Date Conformity
 - b.
 - c.

3. Total Additions:

Subtractions

4. Income from obligations
or securities of the U.S.
5. Disability Income
reported as wages
 - 5a. You
 - 5b. Spouse
6. Other Subtractions:
 - a. Fixed Date Conformity
 - b.
 - c.
 - d.

7. Total Subtractions:

Deductions

8. Deduction Code and Amount

- a.
- b.
- c.

9. Total Deductions:

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You

Spouse

Contact Information

Your Phone 8043677002 8043676012

Spouse

Dept of Taxation may discuss
my return with my preparer.

☒ X

Preparer Phone Number 8043677000

Preparer Info 123456789 2

Electronic 1099G ☒ XI agree to obtain my 1099G income tax refund statement electronically at www.tax.virginia.gov.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return
and to the best of my (our) knowledge, it is a true, correct and complete return.
If you are requesting direct deposit of your refund by providing bank
information on your return, you are certifying that the ultimate destination
of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____

Don West
Mom Bell Tax Services
1957 Westmoreland Street
Richmond VA 23230

File by May 1, 2014

2013 Virginia Schedule ADJ/CG Part 2



400007002

**Tax Credit for Low Income Individuals
or VA Earned Income Credit**

Virginia Approved Form	10. Exemption Information	Social Security Number	VAGI	22. Voluntary Contributions from refund or tax payment
	a. Single Parent	400007002	15175.	a.
	b.			b.
	c. LivewithParent	400007003	0.	c.
	d.			
	e. Total Family VAGI	10e.	15175.	
	11. Total Exemptions	11.	2	23. School or Library Foundation Contributions
	12. Personal Exemptions	12.	2	a.
	13. Form 760 exemptions multiply Line 12 by \$300	13.	600.	b.
	14. Federal Earned Income Credit	14.	3250.	c.
15. Multiply Line 14 by 20% (.20)	15.	650.		
16. Greater of Line 13 or Line 15	16.	650.	24. Total Adjustments	
17. Credit (Lesser of Line 16 above or Page 1, Line 17)	17.	385.		
Adjustments to Amount of Tax				
18. Addition to Tax	18.			
a. Addition from Form 760C				
b. Addition from Form 760F				
19. Penalty	19.			
a. Late Filing Penalty				
b. Extension Penalty				
20. Interest	20.			
21. Consumer's Use Tax	21.			

AVOID DELAYS. If this schedule contains information, always submit it with your return.

2013 Virginia Schedule INC/CG

Report all W-2s, 1099s, and VK-1s with Virginia Withholding



Single Parent

400007002

Your/ Spouse SSN	Withholding Type	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
400007002	W	523.	223344567	123456789098765	15175.

Virginia Approved Form

	Total Virginia Withholding:	SSN	VA Withholding
YOU		400007002	523.
SPOUSE			
TOTAL NUMBER OF W-2s, 1099s, and VK-1s		1	

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

Test Case 2 – Joe Salesman and Jane Farmer

Objective: Test the new Electronic 1099G Indicator by marking an “X” in the field, new deduction code for Prepaid Funeral, Medical, and Dental Insurance Premiums, Long-Term Health Care Premiums deduction and addition for Income from Dealer Disposition of Property, subtraction codes for Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits, and Income from Virginia Obligations, Age Deduction, State Income Tax Overpayment, Farmer, Addition from Form 760C, Voluntary Contribution codes, School and Library Foundation Contribution codes, Consumer’s Use Tax, Long-Term Care Insurance Tax Credit, Agricultural Best Management Practices Tax Credit and Filing Election option 3. The primary taxpayer’s birth date must be provided.

The expected payment amount owed is \$307, after adjustments. The taxpayer elected to pay by credit card and responded “Yes” to the Will Pay by Credit/Debit Card option.

Test #2 – Married, Filing Separate (FS3) with no dependents.

Joe Salesman 400-00-7005 DOB: 09/15/1947

Jane Farmer 400-00-7015

230 Country Road
Yorktown, VA 23692

Income					
Joe FAGI	\$24362.	Jane FAGI	\$0.		
Wages	\$11000.				
Pension	\$3965.				
Business Gross	\$5700.	Farm Gross Sales	\$25000.		
Business Loss	<\$4063.>	Farm Profit	\$13500.		
Total VAGI	\$23445.				
Additions					
Income from Dealer Disposition of Property	\$12000.				
Subtractions					
Income from Virginia Obligations	\$325.				
Age Deduction	\$12000.				
Itemized Deductions	\$10208.				
State/Local Income Tax	\$1057				
Tier 2 & Other Railroad Retirement & Railroad Unemployment Benefits	\$500.				
State Income Tax Overpayment	\$92.				
Deductions					
Long-Term Health Care Premiums	\$737.				
Prepaid Funeral, Medical, and Dental Insurance Premiums	\$2212.				
Adjustments to Amount of Tax					
Additions from Form 760C	\$3.				
Consumer’s Use Tax	\$54.				
Voluntary Contributions					
Chesapeake Bay Restoration Fund	\$5.				
Home Energy Assistance	\$5.				
Virginia Uninsured Medical Catastrophe Fund	\$5.				
School & Library Foundation Contributions					
Bristol Virginia Public Schools Education Foundation	\$10.				
Charles City Educational Foundation, Inc.	\$10.				
Charles P. Jones Memorial Library Foundation	\$10.				
Schedule CR Credits		Allowed	Authorized / Transferred	Prior Year Carryover	Carryover Credit (Next Year)
Long Term Care Credit - 01/15/13		\$111.	\$738.		
Agricultural Best Management Practices Credit		\$25.			
Tax Amount		\$351.			
Withholding		\$10.			

2013 VA760CG Page 1 []
Individual Income Tax Return



Joe Salesman

230 Country Road

Yorktown

VA 23692

Name or Filing

Amended:

Filing
Status: 3 Head of
Household:

Change:

NOL:

Address

Federal Earned

Change:

Income Credit:

Virginia Return

Locality: 199

Not Filed Last Year:

Exemptions Dependents Total 65 and over Blind Total

Yourself 1 1 1 1

Spouse

Your SSN Sale 400007005

Vendor ID: 1234

Spouse's SSN 400007015

1. Fed Adj Gross Income 1. 24362.

16a. Your VAGI 16a.

2. Additions, see Pg 2, Line 3 2. 12000.

16b. Spouse's VAGI 16b.

3. Subtotal 3. 36362.

17. Net Tax 17. 351.

4a. Age Deduction - You 4a. 12000.

18a. Your Withholding 18a. 10.

4b. Age Deduction - Spouse 4b.

18b. Spouse's Withholding 18b.

5. Soc Sec & Tier 1 Railroad 5.

19. Estimated Payments 19.

6. State Inc Tax Overpayment 6. 92.

20. Extension Payments 20.

7. Other Subtractions, see Pg 2, Line 7 7. 825.

21. Credit for Low Income 21.

8. Subtotal Subtractions 8. 12917.

22. Credit tax paid another state 22.

9. Total VAGI 9. 23445.

23. Other Credits 23. 136.

10a. Federal Sch. A

24. Total Payments

Itemized Deductions 10a. 10208.

/Credits 24. 146.

10b. State/Local Income Tax 10b. 1057.

25. Tax You Owe 25. 205.

10. Standard/Itemized

26. Overpayment Amount 26.

Deductions 10. 9151.

27. Amount to

11. Exemptions 11. 1730.

Credit to Next Year's Tax 27.

12. Deductions VAGI, see Pg 2, Line 9 12. 2949.

28. Adjustments/Contributions 28. 102.

13. Add Lines 10, 11 and 12 13. 13830.

Amount You Owe:

14. VA Taxable Income 14. 9615.

Will Pay by Credit/Debit Card - YES 307.

15. Tax Amount 15. 351.

Refund:

16. Spouse Tax Adjustment 16.

Bank Routing

Number

Bank Account

Number

_____ LAR _____ DLAR _____ DTD _____ LTD \$ _____

Virginia Approved Form

2013 VA760CG Page 2

400007005



ADDITIONAL FILING INFORMATION

Your
DOB: 09151947 Spouse
DOB:

Direct Bank Deposit: Debit Card:

Dependent on
another's return: Farmer/ Fisherman,
Merchant Seaman:

Taxpayer
Deceased: Overseas
when due:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations
of other state
2. Other Additions:

a. Fixed Date Conformity

b. 14

c.

3. Total Additions:

12000.

Subtractions

4. Income from obligations
or securities of the U.S.

5. Disability Income
reported as wages
5a. You

5b. Spouse

6. Other Subtractions:

a. Fixed Date Conformity

b. 20

c. 22

d.

7. Total Subtractions:

825.

Deductions

8. Deduction Code and Amount

a. 106 737.

b. 114 2212.

c.

9. Total Deductions: 2949.

Spouse's Name - Filing Status 3 Only

Misses Farmer

AGE DEDUCTION DETAILS

You 24362.

Spouse

Contact Information

Your Phone 8043677000 8043677002

Spouse

Dept of Taxation may discuss
my return with my preparer. X

Preparer Phone Number 8043677000

Preparer Info 123456789 3

Electronic 1099G X

I agree to obtain my 1099G income tax refund statement electronically at www.tax.virginia.gov.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return
and to the best of my (our) knowledge, it is a true, correct and complete return.

If you are requesting direct deposit of your refund by providing bank
information on your return, you are certifying that the ultimate destination
of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____

Don West
Mon Bell Tax Services
1957 Westmoreland Street
Richmond VA 23230

File by May 1, 2014

Virginia Approved Form

2013 Virginia Schedule ADJ/CG Part 2

400007005



**Tax Credit for Low Income Individuals
or VA Earned Income Credit**

<p>10. Exemption Information</p> <p>a.</p> <p>b.</p> <p>c.</p> <p>d.</p> <p>e. Total Family VAGI</p> <p>11. Total Exemptions</p> <p>12. Personal Exemptions</p> <p>13. Form 760 exemptions multiply Line 12 by \$300</p> <p>14. Federal Earned Income Credit</p> <p>15. Multiply Line 14 by 20% (.20)</p> <p>16. Greater of Line 13 or Line 15</p> <p>17. Credit (Lesser of Line 16 above or Page 1, Line 17)</p> <p>Adjustments to Amount of Tax</p> <p>18. Addition to Tax</p> <p>a. Addition from Form 760C</p> <p>b. Addition from Form 760F</p> <p>19. Penalty</p> <p>a. Late Filing Penalty</p> <p>b. Extension Penalty</p> <p>20. Interest</p> <p>21. Consumer's Use Tax</p>	<p>Social Security Number</p> <p>10e.</p> <p>11.</p> <p>12.</p> <p>13.</p> <p>14.</p> <p>15.</p> <p>16.</p> <p>17.</p> <p>X</p> <p>19.</p> <p>20.</p> <p>21.</p>	<p>VAGI</p> <p>22. Voluntary Contributions from refund or tax payment</p> <p>a. 71</p> <p>b. 74</p> <p>c. 81</p> <p>23. School or Library Foundation Contributions</p> <p>a. 520001</p> <p>b. 036001</p> <p>c. 203101</p> <p>24. Total Adjustments</p> <p>3.</p> <p>54.</p>	<p>5.</p> <p>5.</p> <p>5.</p> <p>10.</p> <p>10.</p> <p>10.</p> <p>102.</p>
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AVOID DELAYS. If this schedule contains information, always submit it with your return.

2013 Schedule CR/CG

CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

400007005

**SECTION 1 - NONREFUNDABLE CREDITS****PART 1 - MAXIMUM NONREFUNDABLE CREDITS**

- A Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Section 2, Line 1A of Schedule CR may not exceed this amount.1A

351.

***PART 2 - ENTERPRISE ZONE ACT CREDIT**

- A Credit allowable this year from Form 301 (attach Form 301).....2A

PART 3 - NEIGHBORHOOD ASSISTANCE ACT CREDIT

- A Authorized amount of Neighborhood Assistance Act Credit.....A
 B Carryover credit from prior year(s)B
 C Add Lines A and BC
 D Credit allowable this year:
 Line C or balance of maximum credit available, whichever is less 3D
 E Carryover credit to next year: Line C less Line 3D (applicable only
 if within 5-year carryover period) E

***PART 4 - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT**

- A Enter 10% of qualifying recyclable equipment costA
 B Carryover credit from prior year(s) (attach computation)B
 C Add Lines A and BC
 D Enter 40% of tax per returnD
 E Maximum Recyclable Materials Processing Equipment Credit,
 Line C or Line D, whichever is less E
 F Credit allowable this year: Line E or balance of maximum credit
 available, whichever is less4F
 G Carryover credit to next year: Line C less Line 4F
 (applicable only if within 10-year carryover period)G

***PART 5 - CONSERVATION TILLAGE EQUIPMENT CREDIT**

- A Enter 25% of qualifying property cost or \$4,000, whichever is lessA
 B Carryover credit from prior year(s) (attach computation)B
 C Add Lines A and BC
 D Credit allowable this year: Line C or balance of maximum credit
 available, whichever is less5D
 E Carryover credit to next year: Line C less Line 5D (applicable only
 if within 5-year carryover period) E

***PART 6 - PRECISION FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT**

- A Enter 25% of current qualifying equipment cost or \$3,750,
 whichever is lessA
 B Carryover credit from prior year(s) (attach computation)B
 C Add Lines A and BC
 D Credit allowable this year: Line C or balance of maximum credit
 available, whichever is less 6D
 E Carryover credit to next year: Line C less Line 6D (applicable only
 if within 5-year carryover period) E

PART 7 - RENT REDUCTION PROGRAM CREDIT

- A ExpiredA
 B Carryover credit from prior year(s)B
 C Add Lines A and BC
 D Credit allowable this year: Line C or balance of maximum credit
 available, whichever is less7D
 E Carryover credit to next year: Line C less Line 7D (applicable only
 if within 5-year carryover period)E

Virginia Approved Form

2013 Schedule CR/CG page 2
See instructions for required attachments.

400007005



***PART 8 – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT**

Clean-Fuel Vehicle and Qualified Electric Vehicle Credit

- A Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles..... A _____
- B Carryover credit from prior year(s) (attach computation) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Line C or balance of maximum credit available, whichever is less 8D 000000000.
- E Carryover credit to next year: Line C less Line 8D (applicable only if within 5-year carryover period) E _____

Vehicle emissions testing equipment credit

- F Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment F _____
- G Carryover credit from prior year(s) (attach computation) G _____
- H Add Lines F and G H _____
- I Enter the amount from Line H or the balance of maximum credit available, whichever is less 8I 000000000.
- J Carryover credit to next year: Line H less Line 8I (only if within 5-year carryover period) J _____

PART 9 – MAJOR BUSINESS FACILITY JOB TAX CREDIT

- A Current credit amount authorized by the Department of Taxation (Include all expansions) A _____
- B Carryover credit from prior year(s) (Include all expansions) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Line C or the balance of the maximum credit available, whichever is less 9D 000000000.
- E Carryover credit to next year: Line C less Line 9D (10-year carryover period) E _____

***PART 10 – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT**

- A Qualifying taxable income on which the tax in the foreign country is based (See Instructions) A _____
- B Virginia taxable income (See Instructions) B _____
- C Qualifying tax paid to the foreign country. Enter name of country: C _____
- D Virginia income tax (See Instructions) D _____
- E Income percentage. Divide Line A by Line B. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% E _____
- F Multiply Line D by Line E F _____
- G Credit allowable this year: Enter the lesser of Line C or Line F, not to exceed the balance of maximum credit available 10G 000000000.

PART 11 – HISTORIC REHABILITATION TAX CREDIT

- A Enter the amount of eligible expenses A _____
- B Multiply the amount on Line A by 25% B _____
- C Carryover credit from prior year(s) C _____
- D Add Lines B and C D _____
- E Credit allowable this year: Enter the amount from Line D or the balance of maximum credit available, whichever is less 11E 000000000.
- F Carryover credit to next year: Line D less Line 11E. (10-year carryover period) F _____

Virginia Approved Form

2013 Schedule CR/CG page 3
See instructions for required attachments.

400007005



PART 12 – DAY-CARE FACILITY INVESTMENT TAX CREDIT

A Authorized credit amount in the current yearA.....
 B Carryover credit from prior year(s)B.....
 C Add Lines A and BC.....
 D Credit allowable this year: Enter the amount from Line C or the
 balance of maximum credit available, whichever is less12D 000000000.
 E Carryover credit to next year: Line C less Line 12D
 (3-year carryover period. See instructions for limitations)E.....

PART 13 – LOW-INCOME HOUSING CREDIT

A Expired.....A.....
 B Carryover credit from prior year(s)B.....
 C Add Lines A and BC.....
 D Credit allowable this year: Enter amount from Line C or
 the balance of maximum credit available, whichever is less13D 000000000.
 E Carryover credit to next year: Line C less Line 13D
 (5-year carryover period)E.....

PART 14 – RESERVED FOR FUTURE USE

PART 15 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

Spouse You
 A Credit amount authorized by the
 Virginia Department of Taxation
 B Carryover credit from prior year(s)
 C Add Lines A and B
 D Credit allowable this year: Enter the amount on Line C, YOU column
 or the balance of maximum credit available, whichever is less
 (not to exceed \$50,000 per taxpayer)Your Credit 15D 000000000.
 Be sure to claim the proper credit on the total lines
 E Spouse's credit: Enter the amount on Line C, SPOUSE column
 or the balance of maximum credit available, whichever is less
 (not to exceed \$50,000 per taxpayer)Spouse's Credit 15E 000000000.
 F Carryover to next year: Line C less Line 15D and/or
 15E (15-year carryover period)
 15E (15-year carryover period)
 15E (15-year carryover period)

PART 16 – WORKER RETRAINING TAX CREDIT

A Enter amount of Worker Retraining Tax Credit authorized by the
 Department of TaxationA.....
 B Carryover credit from prior year(s)B.....
 C Add Lines A and BC.....
 D Credit allowable this year: Enter the amount from Line C or the
 balance of maximum credit available, whichever is less16D 000000000.
 E Carryover credit to next year: Line C less Line 16D
 (3-year carryover period)E.....

***PART 17 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT**

A Enter 50% of the purchase price paid during the taxable year for equip-
 ment used exclusively for burning waste motor oil at your facilityA.....
 B Credit allowable this year: Enter the amount from Line A up to
 \$5,000 not to exceed balance of maximum credit available17B 0000.

Virginia Approved Form

2013 Schedule CR/CG page 4
See instructions for required attachments.



400007005

PART 18 – LONG-TERM CARE INSURANCE TAX CREDIT

If filing a joint or combined return and you and your spouse have separate policies, report your total premium payments for policies purchased prior to 1/1/2013 in Section 1 and report your total premium payments for policies purchased on or after 1/1/2013 in Section 2.

- A Enter the date the policy was issued to you or to your spouse. The policy's issue date must be on or after 1/1/2006. If the policy was issued on or after 1/1/2013, skip to Section 2, Line F. Otherwise, complete Section 1.

Spouse You
A 1/15/2013

Section 1 - Complete Lines B through E ONLY if the policy was issued prior to 1/1/2013

- B For policies issued prior to 1/1/13, enter the total annual eligible premiums paid on or after 1/1/08 for the policy's first 12 months of coverage. Eligible premiums are the premiums actually paid on or after 1/1/08 for the first 12 months of coverage minus any amounts you deducted on your Federal or Virginia return. DO NOT include any premiums paid for coverage beyond the first 12 months of the policy. See instructions. B
- C Multiply Line B by 15% (.15). This is the maximum amount of credit you may earn and use for the life of this policy. C
- D Enter the total amount of LTC credit claimed on your tax returns for 2008 through 2012, excluding any carryovers from years before 2008. D
- E Subtract Line D from Line C. If Line D is equal to Line C, enter 0. Stop. You have no remaining credit for this policy. If Line D is less than Line C, enter the difference. This is the remaining amount of credit for the policy. Go to Section 3. E

Section 2 - Complete Lines F and G ONLY if the policy was issued to you on or after 1/1/2013

- F For policies issued on or after 1/1/13, enter the amount of premium paid in 2013 less the amount deducted on your Federal or Virginia return. See instructions. F 738
- G 2013 credit limitation for the policy. Multiply Line F by 15% (.15). G 111

Section 3 - Complete Lines H through J

- H If you completed Section 1, enter the total amount from Line E. H
- I If you completed Section 2, enter the total amount from Line G. I 111
- J Credit allowable this year: Enter the amount from Line H or I or the balance of the maximum credit available, whichever is less. If filing a joint return, and have completed both Sections 1 and 2, add Lines H and I and enter the total of the balance of maximum credit available, whichever amount is less. 18J 111.

***PART 19 – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT**

- A Enter the amount of Biodiesel and Green Diesel Fuels Tax authorized by the Virginia Department of Taxation or the amount transferred to you in the current year. A
- B Carryover credit from prior year(s) B
- C Add Lines A and B. C
- D Enter the total credit transferred to others in the current year. D
- E Subtract Line D from Line C. E
- F Credit allowable this year: Enter the amount from Line E or the balance of maximum credit available, whichever is less. 19F
- G Carryover credit to next year: Line E less Line 19F (3-year carryover period). G

PART 20 – LIVABLE HOME TAX CREDIT

- A Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development. A
- B Carryover credit from prior year(s) B
- C Add Lines A and B. C
- D Credit allowable this year: Enter the amount on Line C or the balance of maximum credit available, whichever is less. 20D
- E Carryover credit to next year: Line C less Line 20D (7-year carryover period). E

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2013 Schedule CR/CG page 5
See instructions for required attachments.

400007005



PART 21 – RIPARIAN WATERWAY BUFFER TAX CREDIT

- A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount on Line C or the balance of maximum credit available, whichever is less 21D 000000000.
- E Carryover credit to next year: Line C less Line 21D (5-year carryover period) E _____

PART 22 – LAND PRESERVATION TAX CREDIT

- | | Spouse | You |
|--|--------|-------|
| A Credit amount authorized or the amount transferred in the current year | _____ | _____ |
| B Carryover credit from prior year(s) | _____ | _____ |
| C Add Lines A and B | _____ | _____ |
| D Total credit transferred to others in the current year | _____ | _____ |
| E Subtract Line D from Line C | _____ | _____ |
| F Credit allowable this year: Your credit: Enter the amount from Line E, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer) | _____ | _____ |
| Be sure to claim the proper credit on the total lines | | |
| G Spouse's credit: Enter the amount from Line E, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer) | _____ | _____ |
| H Carryover credit to next year: Line E less Line 22F and/or Line 22G (see instructions) | _____ | _____ |

PART 23 – COMMUNITY OF OPPORTUNITY TAX CREDIT

- A Enter the amount of credit authorized by the Department of Housing and Community Development A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter amount from Line C or the balance of maximum credit available, whichever is less 23D 000000000.
- E Carryover credit to next year: Line C less Line 23D (5-year carryover period) E _____

PART 24 – GREEN JOBS CREATION TAX CREDIT

- A Enter the total eligible credit amount for each green job with an annual salary of \$50,000 or more A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less 24D 000000000.
- E Carryover credit to next year: Line C less Line 24D (5-year carryover period) E _____

PART 25 – POLITICAL CONTRIBUTIONS CREDIT

- A Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly A _____
- B Credit allowable this year: Enter the amount on Line A or the balance of maximum credit available, whichever is less 25B 00.

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2013 Schedule CR/CG page 6
See instructions for required attachments.



400007005

PART 26 – FARM WINERIES AND VINEYARDS TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C
or the balance of maximum credit available, whichever is less 26D 000000000.
- E Carryover credit to next year: Line C less Line 26D
(10-year carryover period) E _____

PART 27 – INTERNATIONAL TRADE FACILITY TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Enter 50% of tax per return D _____
- E Maximum International Trade Facility Tax Credit Line C or Line D,
whichever is less E _____
- F Credit allowable this year: Enter the amount from Line E
or the balance of maximum credit available, whichever is less 27F 000000000.
- G Carryover credit to next year: Line C less Line 27F
(10-year carryover period) G _____

PART 28 – PORT VOLUME INCREASE TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Virginia Port Authority A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C
or the balance of maximum credit available, whichever is less 28D 000000000.
- E Carryover credit to next year: Line C less Line 28D
(5-year carryover period) E _____

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PART 29 – BARGE AND RAIL USAGE TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C
or the balance of maximum credit available, whichever is less 29D 000000000.
- E Carryover credit to next year: Line C less Line 29D
(5-year carryover period) E _____

PART 30 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Reserved for future use
- C Reserved for future use
- D Credit allowable this year: Enter the amount from Line A
or the balance of maximum credit available, whichever is less 30D 000000000.

PART 31 – TELEWORK EXPENSES TAX CREDIT

- A Enter the amount of Telework Expenses Tax Credit authorized by
the Virginia Department of Taxation A _____
- B Credit allowable this year: Enter amount from Line A or the
balance of maximum credit available, whichever is less 31B 000000000.

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See instructions for required attachments.



400007005

SECTION 2 – TOTAL NON-REFUNDABLE CREDITS

PART 1 – TOTAL NON-REFUNDABLE CREDITS

- A Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29D, 30D and 31B.

If you have claimed more than the maximum allowed nonrefundable credits, see instructions.1A

111.

SECTION 3 – REFUNDABLE CREDITS

***PART 1 – COALFIELD EMPLOYMENT ENHANCEMENT AND VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE TAX CREDITS**

- A 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 2 of your 2013 Schedule 306B.....1A
- B Full credit: Enter amount from your 2013 Form 306, Line 12.....1B
- C 85% Credit: Enter amount from your 2013 Form 306, Line 131C
- D Total Coal Related Tax Credits allowable this year: Add Lines B and C1D
- E 2013 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2016 return: Enter the amount from your 2013 Form 306, Line 111E

PART 2 – MOTION PICTURE PRODUCTION TAX CREDIT

- A Enter amount of credit authorized by the Virginia Film Office (VFO).....2A

***PART 3 – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT**

- A Enter amount of credit authorized by the Department of Conservation and Recreation3A

25.

PART 4 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation.....4A

SECTION 4 – TOTAL REFUNDABLE CREDITS

PART 1 – TOTAL REFUNDABLE CREDITS

- A Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A and Part 4 - Line 4A1A

25.

SECTION 5 – TOTAL CURRENT YEAR CREDITS

PART 1 – TOTAL CURRENT YEAR CREDITS

- A Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A here and on Line 23 of Form 760, Line 25 of Form 760PY or

Line 25 of Form 763.....1A

136.

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2013 Virginia Schedule INC/CG

Report all W-2s, 1099s, and VK-1s with Virginia Withholding



Joe Salesman

400007005

Your/ Spouse SSN	Withholding Type	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
400007005	W	5.	541295211	1909451063	10000.
400007005	R	5.	480092155	51332190	5000.

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	Total Virginia Withholding:	SSN	VA Withholding
YOU		400007005	10.
SPOUSE			
TOTAL NUMBER OF W-2s, 1099s, and VK-1s		2	

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

2013 Virginia Schedule FED/CG

Joe Salesman



230 Country Road

400007005

Yorktown VA 23692

199

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info.	C	Second Schedule Info.
2. Gross Receipts or Sales	5700.		
3. Depreciation/ Expense Deduction			
4. Business Activity Code	444130		
5. Business Locality Code	199		
6. Car and truck expenses	8871.		
7. Inventory at end of year			
8. Number of miles you used your vehicle for: Business	10000		
9. Number of miles you used your vehicle for: Commuting	6222		
10. Number of miles you used your vehicle for: Other			

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	
12. Number of miles you used your vehicle for: Commuting	
13. Number of miles you used your vehicle for: Other	
14. Percent of business use of vehicle: Vehicle 1	
15. Percent of business use of vehicle: Vehicle 2	

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use: Type of property	
17. Date placed in service	
18. Business/investment use percentage	00.00
19. Cost or other basis	
20. Depreciation deduction	
21. Elected section 179 cost	
22. Business Locality Code	

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Test Case 3 – Mark I. Earner and Mary Earner

Objective: Test the new Electronic 1099G Indicator by leaving the field blank, new deduction code for Prepaid Funeral, Medical and Dental Insurance Premiums, Long-Term Care Health Care Premiums deduction, Age Deduction, addition for Interest on Obligations of Other States, and addition codes for Income from Dealer Disposition and Interest on federally exempt U.S. Obligations, subtraction codes for Income from Virginia Obligations and Tier 2 and Other Railroad Retirement and Railroad Unemployment Benefits, Spouse Tax Adjustment, new capture field for Addition from Form 760C, the new INC code for the 1099-INT, Out of State Credit and Schedule CR credits; Qualified Equity and Subordinated Debt Investments, Long-Term Care Insurance, International Trade Facility, and Agricultural Best Management Practices Tax Credits, Voluntary Contribution codes, School and Library Contribution codes, and Filing Election option 2.

The primary and secondary taxpayer's birth date must be provided. Paid by Credit Card option is set to "No".

The expected payment amount owed is \$1177 after added adjustments.

The taxpayer elected to mail their payment separate from the return. The 760-PMT payment voucher must generate with the payment amount, due May 1, 2014 or a notice sent to the taxpayer to use the 760-PMT payment voucher.

View the next page for test case criteria.

Test Case 3 – Mark I. Earner and Mary Earner (Continued)**Test #3** – Married, Filing Joint (FS2) with no dependents.

Mark I Earner 400-00-7003 DOB: 05/14/1948
 Mary Earner 400-00-7013 DOB: 06/03/1948
 222 Money Street
 Hampton, VA 23669

Income				
Mark FAGI	\$76550.	Mary FAGI	\$19796.	
Mark VAGI	\$75073.	Mary VAGI	\$17011.	
Pension	\$60000.	Gross Sales	\$20001.	
KY Wages	\$15950.			
Interest 1099-INT	\$100.			
Total VAGI	\$92084.			
Additions				
Interest on Obligations of Other States		\$100.		
Interest on federally exempt US obligations		\$600.		
Income from Dealer Disposition		\$400.		
Subtractions				
Fixed Date Conformity		\$500.		
Long-Term Capital Gain		\$1208.		
Itemized Deductions		\$28447.		
Tier 2 & Other Railroad Retirement & Railroad Unemployment Benefits		\$500.		
Age Deduction (each)		\$1577		
Tax Amount		\$3111.		
Spouse Tax Adjustment		\$245.		
Withholding		\$5.		
Deductions				
Long-Term Health Care Premiums		\$1100.		
Prepaid Funeral, Medical and Dental		\$500.		
Schedule CR Credits		Allowed	Authorized / Transferred	Prior Year Carryover
Qualified Equity and Subordinated Debt Investment - Spouse		\$300.	\$100.	\$200.
Qualified Equity and Subordinated Debt Investment – You		\$600.	\$100.	\$500.
Long Term Care Credit Prior - 04/15/2007 (You)		\$150.	\$1000.	\$0.
Long Term Care Credit After - 04/15/2013 (Spouse)		\$225.	\$1500.	\$0.
International Trade Facility Tax Credit		\$400.		\$400.
Agricultural Best Management Practices Tax Credit		\$25.		\$0.
Voluntary Contributions				
Chesapeake Bay Restoration Fund		\$10.		
Virginia Military Family Relief Fund		\$10.		
School or Library Foundation Contributions				
Charles City Educational Foundation, Inc		\$50.		
Adjustment to Amount of Tax				
Addition from Form 760C		\$25.		
Out-of-State Income Tax Owed				
KY Taxable Income		\$3950.		
Credit		\$79.		

2013 VA760CG Page 1 []
Individual Income Tax Return



Mark I Earner
Mary Earner
222 Money Street

Hampton VA 23669

Filing Status: 2 Head of Household:

Name or Filing Change:
Address Change:

Amended:

Virginia Return Not Filed Last Year:

NOL:
Federal Earned Income Credit:
Locality: 650

Exemptions	Dependents	Total	65 and over	Blind	Total
Yourself	1	2	1		2
Spouse	1		1		

Vendor ID: 1234W

Your SSN EARN 400007003

Spouse's SSN EARN 400007013

1. Fed Adj Gross Income	1.	96346.	16a. Your VAGI	16a.	75073.
2. Additions, see Pg 2, Line 3	2.	1100.	16b. Spouse's VAGI	16b.	17011.
3. Subtotal	3.	97446.	17. Net Tax	17.	2866.
4a. Age Deduction - You	4a.	1577.	18a. Your Withholding	18a.	5.
4b. Age Deduction - Spouse	4b.	1577.	18b. Spouse's Withholding	18b.	
5. Soc Sec & Tier 1 Railroad	5.		19. Estimated Payments	19.	
6. State Inc Tax Overpayment	6.		20. Extension Payments	20.	
7. Other Subtractions, see Pg 2, Line 7	7.	2208.	21. Credit for Low Income	21.	
8. Subtotal Subtractions	8.	5362.	22. Credit tax paid another state	22.	79.
9. Total VAGI	9.	92084.	23. Other Credits	23.	1700.
10a. Federal Sch. A Itemized Deductions	10a.	28447.	24. Total Payments /Credits	24.	1789.
10b. State/Local Income Tax	10b.	5.	25. Tax You Owe	25.	1077.
10. Standard/Itemized Deductions	10.	28442.	26. Overpayment Amount	26.	
11. Exemptions	11.	3460.	27. Amount to Credit to Next Year's Tax	27.	
12. Deductions VAGI, see Pg 2, Line 9	12.	1600.	28. Adjustments/Contributions	28.	95.
13. Add Lines 10, 11 and 12	13.	33502.	Amount You Owe:		
14. VA Taxable Income	14.	58582.	Will Pay by Credit/Debit Card - No		1172.
15. Tax Amount	15.	3111.	Refund:		
16. Spouse Tax Adjustment	16.	245.	Bank Routing Number		
			Bank Account Number		

____ LAR ____ DLAR ____ DTD ____ LTD \$ ____

2013 VA760CG Page 2

400007003



ADDITIONAL FILING INFORMATION

Your DOB: 05141948 Spouse DOB: 06031948

Direct Bank Deposit: Debit Card:
(Fees may apply)
Dependent on another's return: Farmer/ Fisherman,
Taxpayer Merchant Seaman:
Deceased: Overseas
when due:

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state 100.
2. Other Additions:
a. Fixed Date Conformity
b. 10 600.
c. 14 400.
3. Total Additions: 1100.

Subtractions

4. Income from obligations or securities of the U.S.
5. Disability Income reported as wages
5a. You
5b. Spouse
6. Other Subtractions:
a. Fixed Date Conformity 500.
b. 22 500.
c. 52 1208.
d.
7. Total Subtractions: 2208.

Deductions

8. Deduction Code and Amount

- a. 106 1100.
b. 114 500.
c.
9. Total Deductions: 1600.

Spouse's Name - Filing Status 3 Only

AGE DEDUCTION DETAILS

You 77758.
Spouse 18088.

Contact Information

Your Phone 8043677003 8043677003
Spouse 8043677013

Dept of Taxation may discuss
my return with my preparer. X

Preparer Phone Number 8043670000

Preparer Info 123456789 2

Electronic 1099G

I agree to obtain my 1099G income tax refund statement electronically at www.tax.virginia.gov

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.
If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____

Don West
Mom Bell Tax Services
1957 Westmoreland Street
Richmond VA 23230

File by May 1, 2014

2013 Virginia Schedule ADJ/CG Part 2



400007003

**Tax Credit for Low Income Individuals
or VA Earned Income Credit**

<p>10. Exemption Information</p> <p>a.</p> <p>b.</p> <p>c.</p> <p>d.</p> <p>e. Total Family VAGI</p> <p>11. Total Exemptions</p> <p>12. Personal Exemptions</p> <p>13. Form 760 exemptions multiply Line 12 by \$300</p> <p>14. Federal Earned Income Credit</p> <p>15. Multiply Line 14 by 20% (.20)</p> <p>16. Greater of Line 13 or Line 15</p> <p>17. Credit (Lesser of Line 16 above or Page 1, Line 17)</p>	<p>Social Security Number</p> <p>10e.</p> <p>11.</p> <p>12.</p> <p>13.</p> <p>14.</p> <p>15.</p> <p>16.</p> <p>17.</p>	<p>VAGI</p> <p>22. Voluntary Contributions from refund or tax payment</p> <p>a. 71 10.</p> <p>b. 92 10.</p> <p>c.</p> <p>23. School or Library Foundation Contributions</p> <p>a. 036001 50.</p> <p>b.</p> <p>c.</p> <p>24. Total Adjustments 95.</p>
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Adjustments to Amount of Tax

18. Addition to Tax	18.	25.
a. Addition from Form 760C	X	
b. Addition from Form 760F		
19. Penalty	19.	
a. Late Filing Penalty		
b. Extension Penalty		
20. Interest	20.	
21. Consumer's Use Tax	21.	

AVOID DELAYS. If this schedule contains information, always submit it with your return.

2013 Schedule CR/CG

CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

400007003

**SECTION 1 - NONREFUNDABLE CREDITS****PART 1 - MAXIMUM NONREFUNDABLE CREDITS**

- A Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Section 2, Line 1A of Schedule CR may not exceed this amount.1A

2782.

***PART 2 - ENTERPRISE ZONE ACT CREDIT**

- A Credit allowable this year from Form 301 (attach Form 301).2A

PART 3 - NEIGHBORHOOD ASSISTANCE ACT CREDIT

- A Authorized amount of Neighborhood Assistance Act Credit.A
- B Carryover credit from prior year(s) B
- C Add Lines A and B C
- D Credit allowable this year:
Line C or balance of maximum credit available, whichever is less 3D
- E Carryover credit to next year: Line C less Line 3D (applicable only
if within 5-year carryover period) E

***PART 4 - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT**

- A Enter 10% of qualifying recyclable equipment cost A
- B Carryover credit from prior year(s) (attach computation) B
- C Add Lines A and B C
- D Enter 40% of tax per return D
- E Maximum Recyclable Materials Processing Equipment Credit,
Line C or Line D, whichever is less E
- F Credit allowable this year: Line E or balance of maximum credit
available, whichever is less 4F
- G Carryover credit to next year: Line C less Line 4F
(applicable only if within 10-year carryover period) G

***PART 5 - CONSERVATION TILLAGE EQUIPMENT CREDIT**

- A Enter 25% of qualifying property cost or \$4,000, whichever is less A
- B Carryover credit from prior year(s) (attach computation) B
- C Add Lines A and B C
- D Credit allowable this year: Line C or balance of maximum credit
available, whichever is less 5D
- E Carryover credit to next year: Line C less Line 5D (applicable only
if within 5-year carryover period) E

***PART 6 - PRECISION FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT**

- A Enter 25% of current qualifying equipment cost or \$3,750,
whichever is less A
- B Carryover credit from prior year(s) (attach computation) B
- C Add Lines A and B C
- D Credit allowable this year: Line C or balance of maximum credit
available, whichever is less 6D
- E Carryover credit to next year: Line C less Line 6D (applicable only
if within 5-year carryover period) E

PART 7 - RENT REDUCTION PROGRAM CREDIT

- A Expired A
- B Carryover credit from prior year(s) B
- C Add Lines A and B C
- D Credit allowable this year: Line C or balance of maximum credit
available, whichever is less 7D
- E Carryover credit to next year: Line C less Line 7D (applicable only
if within 5-year carryover period) E

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2013 Schedule CR/CG page 2
See instructions for required attachments.

400007003



***PART 8 – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT**

Clean-Fuel Vehicle and Qualified Electric Vehicle Credit

- A** Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles..... **A** _____
- B** Carryover credit from prior year(s) (attach computation) **B** _____
- C** Add Lines A and B **C** _____
- D** Credit allowable this year: Line C or balance of maximum credit available, whichever is less **8D** 000000000.
- E** Carryover credit to next year: Line C less Line 8D (applicable only if within 5-year carryover period) **E** _____
- Vehicle emissions testing equipment credit**
- F** Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment **F** _____
- G** Carryover credit from prior year(s) (attach computation) **G** _____
- H** Add Lines F and G **H** _____
- I** Enter the amount from Line H or the balance of maximum credit available, whichever is less **8I** 000000000.
- J** Carryover credit to next year: Line H less Line 8I (only if within 5-year carryover period) **J** _____

PART 9 – MAJOR BUSINESS FACILITY JOB TAX CREDIT

- A** Current credit amount authorized by the Department of Taxation (Include all expansions) **A** _____
- B** Carryover credit from prior year(s) (Include all expansions) **B** _____
- C** Add Lines A and B **C** _____
- D** Credit allowable this year: Line C or the balance of the maximum credit available, whichever is less **9D** 000000000.
- E** Carryover credit to next year: Line C less Line 9D (10-year carryover period) **E** _____

***PART 10 – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT**

- A** Qualifying taxable income on which the tax in the foreign country is based (See Instructions) **A** _____
- B** Virginia taxable income (See Instructions) **B** _____
- C** Qualifying tax paid to the foreign country. Enter name of country: **C** _____
- D** Virginia income tax (See Instructions) **D** _____
- E** Income percentage: Divide Line A by Line B. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% **E** _____
- F** Multiply Line D by Line E **F** _____
- G** Credit allowable this year: Enter the lesser of Line C or Line F, not to exceed the balance of maximum credit available **10G** 000000000.

PART 11 – HISTORIC REHABILITATION TAX CREDIT

- A** Enter the amount of eligible expenses **A** _____
- B** Multiply the amount on Line A by 25% **B** _____
- C** Carryover credit from prior year(s) **C** _____
- D** Add Lines B and C **D** _____
- E** Credit allowable this year: Enter the amount from Line D or the balance of maximum credit available, whichever is less **11E** 000000000.
- F** Carryover credit to next year: Line D less Line 11E. (10-year carryover period) **F** _____

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2013 Schedule CR/CG page 3
See instructions for required attachments.

400007003



PART 12 – DAY-CARE FACILITY INVESTMENT TAX CREDIT

- A Authorized credit amount in the current year A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less 12D _____
- E Carryover credit to next year: Line C less Line 12D (3-year carryover period. See instructions for limitations) E _____

PART 13 – LOW- INCOME HOUSING CREDIT

- A Expired..... A ~~_____~~
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter amount from Line C or the balance of maximum credit available, whichever is less 13D _____
- E Carryover credit to next year: Line C less Line 13D (5-year carryover period) E _____

PART 14 – RESERVED FOR FUTURE USE

PART 15 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

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- | | Spouse | You |
|--|--------|--------------------------|
| A Credit amount authorized by the Virginia Department of Taxation..... | 100. | 100. |
| B Carryover credit from prior year(s) | 200. | 500. |
| C Add Lines A and B | 300. | 600. |
| D Credit allowable this year: Enter the amount on Line C, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) | | Your Credit 15D 600. |
| Be sure to claim the proper credit on the total lines | | |
| E Spouse's credit: Enter the amount on Line C, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) | | Spouse's Credit 15E 300. |
| F Carryover to next year: Line C less Line 15D and/or 15E (15-year carryover period) | 0. | 0. |

PART 16 – WORKER RETRAINING TAX CREDIT

- A Enter amount of Worker Retraining Tax Credit authorized by the Department of Taxation..... A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less 16D _____
- E Carryover credit to next year: Line C less Line 16D (3-year carryover period) E _____

***PART 17 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT**

- A Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility..... A _____
- B Credit allowable this year: Enter the amount from Line A up to \$5,000 not to exceed balance of maximum credit available..... 17B _____

2013 Schedule CR/CG page 4
See instructions for required attachments.



400007003

PART 18 – LONG-TERM CARE INSURANCE TAX CREDIT

If filing a joint or combined return and you and your spouse have separate policies, report your total premium payments for policies purchased prior to 1/1/2013 in Section 1 and report your total premium payments for policies purchased on or after 1/1/2013 in Section 2.

- A Enter the date the policy was issued to you or to your spouse. The policy's issue date must be on or after 1/1/2006. If the policy was issued on or after 1/1/2013, skip to Section 2, Line F. Otherwise, complete Section 1.

	Spouse	You
A	04/15/2013	04/15/2007

Section 1 - Complete Lines B through E ONLY if the policy was issued prior to 1/1/2013

- B For policies issued prior to 1/1/13, enter the total annual eligible premiums paid on or after 1/1/08 for the policy's first 12 months of coverage. Eligible premiums are the premiums actually paid on or after 1/1/08 for the first 12 months of coverage minus any amounts you deducted on your Federal or Virginia return. DO NOT include any premiums paid for coverage beyond the first 12 months of the policy. See instructions. B 1000
- C Multiply Line B by 15% (.15). This is the maximum amount of credit you may earn and use for the life of this policy. C 150.
- D Enter the total amount of LTC credit claimed on your tax returns for 2008 through 2012, excluding any carryovers from years before 2008. D 0.
- E Subtract Line D from Line C. If Line D is equal to Line C, enter 0. Stop. You have no remaining credit for this policy. If Line D is less than Line C, enter the difference. This is the remaining amount of credit for the policy. Go to Section 3. E 150.

Section 2 - Complete Lines F and G ONLY if the policy was issued to you on or after 1/1/2013

- F For policies issued on or after 1/1/13, enter the amount of premium paid in 2013 less the amount deducted on your Federal or Virginia return. See instructions. F 1500.
- G 2013 credit limitation for the policy. Multiply Line F by 15% (.15). G 225.

Section 3 - Complete Lines H through J

- H If you completed Section 1, enter the total amount from Line E. H 150.
- I If you completed Section 2, enter the total amount from Line G. I 225.
- J Credit allowable this year: Enter the amount from Line H or I or the balance of the maximum credit available, whichever is less. If filing a joint return, and have completed both Sections 1 and 2, add Lines H and I and enter the total of the balance of maximum credit available, whichever amount is less. 18J 375.

***PART 19 – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT**

- A Enter the amount of Biodiesel and Green Diesel Fuels Tax authorized by the Virginia Department of Taxation or the amount transferred to you in the current year. A
- B Carryover credit from prior year(s) B
- C Add Lines A and B. C
- D Enter the total credit transferred to others in the current year. D
- E Subtract Line D from Line C. E
- F Credit allowable this year: Enter the amount from Line E or the balance of maximum credit available, whichever is less. 19F
- G Carryover credit to next year: Line E less Line 19F (3-year carryover period) G

PART 20 – LIVABLE HOME TAX CREDIT

- A Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development. A
- B Carryover credit from prior year(s) B
- C Add Lines A and B. C
- D Credit allowable this year: Enter the amount on Line C or the balance of maximum credit available, whichever is less. 20D
- E Carryover credit to next year: Line C less Line 20D (7-year carryover period) E

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2013 Schedule CR/CG page 5
See instructions for required attachments.

400007003



PART 21 – RIPARIAN WATERWAY BUFFER TAX CREDIT

- A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount on Line C or the balance of maximum credit available, whichever is less 21D 000000000.
- E Carryover credit to next year: Line C less Line 21D (5-year carryover period) E _____

PART 22 – LAND PRESERVATION TAX CREDIT

- | | Spouse | You |
|--|---------------------------|-----------------------|
| A Credit amount authorized or the amount transferred in the current year | _____ | _____ |
| B Carryover credit from prior year(s) | _____ | _____ |
| C Add Lines A and B | _____ | _____ |
| D Total credit transferred to others in the current year | _____ | _____ |
| E Subtract Line D from Line C | _____ | _____ |
| F Credit allowable this year: Your credit: Enter the amount from Line E, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer) | _____ | Your credit 22F _____ |
| Be sure to claim the proper credit on the total lines | | |
| G Spouse's credit: Enter the amount from Line E, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer) | Spouse's credit 22G _____ | |
| H Carryover credit to next year: Line E less Line 22F and/or Line 22G (see instructions) | 1700 | 7655 |

PART 23 – COMMUNITY OF OPPORTUNITY TAX CREDIT

- A Enter the amount of credit authorized by the Department of Housing and Community Development A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter amount from Line C or the balance of maximum credit available, whichever is less 23D 000000000.
- E Carryover credit to next year: Line C less Line 23D (5-year carryover period) E _____

PART 24 – GREEN JOBS CREATION TAX CREDIT

- A Enter the total eligible credit amount for each green job with an annual salary of \$50,000 or more A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less 24D 000000000.
- E Carryover credit to next year: Line C less Line 24D (5-year carryover period) E _____

PART 25 – POLITICAL CONTRIBUTIONS CREDIT

- A Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly A _____
- B Credit allowable this year: Enter the amount on Line A or the balance of maximum credit available, whichever is less 25B _____

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2013 Schedule CR/CG page 6
See instructions for required attachments.



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PART 26 – FARM WINERIES AND VINEYARDS TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C
or the balance of maximum credit available, whichever is less 26D
- E Carryover credit to next year: Line C less Line 26D
(10-year carryover period) E _____

PART 27 – INTERNATIONAL TRADE FACILITY TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B 400
- C Add Lines A and B C 400
- D Enter 50% of tax per return D 1556
- E Maximum International Trade Facility Tax Credit Line C or Line D,
whichever is less E 400
- F Credit allowable this year: Enter the amount from Line E
or the balance of maximum credit available, whichever is less 27F 400
- G Carryover credit to next year: Line C less Line 27F
(10-year carryover period) G 0

PART 28 – PORT VOLUME INCREASE TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Virginia Port Authority A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C
or the balance of maximum credit available, whichever is less 28D
- E Carryover credit to next year: Line C less Line 28D
(5-year carryover period) E _____

PART 29 – BARGE AND RAIL USAGE TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C
or the balance of maximum credit available, whichever is less 29D
- E Carryover credit to next year: Line C less Line 29D
(5-year carryover period) E _____

PART 30 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Reserved for future use
- C Reserved for future use
- D Credit allowable this year: Enter the amount from Line A
or the balance of maximum credit available, whichever is less 30D

PART 31 – TELEWORK EXPENSES TAX CREDIT

- A Enter the amount of Telework Expenses Tax Credit authorized by
the Virginia Department of Taxation A _____
- B Credit allowable this year: Enter amount from Line A or the
balance of maximum credit available, whichever is less 31B

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2013 Schedule CR/CG page 7
See instructions for required attachments.



400007003

SECTION 2 – TOTAL NON-REFUNDABLE CREDITS

PART 1 – TOTAL NON-REFUNDABLE CREDITS

- A Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29D, 30D and 31B.

If you have claimed more than the maximum allowed nonrefundable credits, see instructions.

1A

1675.

SECTION 3 – REFUNDABLE CREDITS

***PART 1 – COALFIELD EMPLOYMENT ENHANCEMENT AND VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE TAX CREDITS**

- A 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 2 of your 2013 Schedule 306B..... 1A
- B Full credit: Enter amount from your 2013 Form 306, Line 12..... 1B
- C 85% Credit: Enter amount from your 2013 Form 306, Line 13 1C
- D Total Coal Related Tax Credits allowable this year: Add Lines B and C 1D
- E 2013 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2016 return: Enter the amount from your 2013 Form 306, Line 11 1E

PART 2 – MOTION PICTURE PRODUCTION TAX CREDIT

- A Enter amount of credit authorized by the Virginia Film Office (VFO)..... 2A

***PART 3 – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT**

- A Enter amount of credit authorized by the Department of Conservation and Recreation 3A

25.

PART 4 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation..... 4A

SECTION 4 – TOTAL REFUNDABLE CREDITS

PART 1 – TOTAL REFUNDABLE CREDITS

- A Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A and Part 4 - Line 4A 1A

25.

SECTION 5 – TOTAL CURRENT YEAR CREDITS

PART 1 – TOTAL CURRENT YEAR CREDITS

- A Total credits allowable this year: Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A here and on Line 23 of Form 760, Line 25 of Form 760PY or

Line 25 of Form 763..... 1A

1700.

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2013 Virginia Schedule INC/CG

Report all W-2s, 1099s, and VK-1s with Virginia Withholding



400007003

Mark I Earner

Mary Earner

Your/ Spouse SSN	Withholding Type	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
400007003	I	5.	054120986	341257991	100.
400007013					0.

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	Total Virginia Withholding:	SSN	VA Withholding
YOU		400007003	5.
SPOUSE		400007013	0.
TOTAL NUMBER OF W-2s, 1099s, and VK-1s		1	

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

2013 Virginia Schedule OSC/CG



400007003

Credit Computation State 1

If Claiming border state

1. Filing Status claimed on the other state's return	X	6. Identify the state and ATTACH a copy of the other state's return	KY
2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	2	7. Virginia income tax	2866.
3. Qualifying taxable income on which other state's tax is based	1	8. Income percentage	100.0
	3950.	9. Multiply Line 7 by Line 8 for 760/760PY, Line 5 by Line 8 for 763	2866.
4. Virginia taxable income	58582.	10. Credit. Enter lesser of Line 5 or 9 for 760/760PY, Line 7 or 9 for 763	79.
5. Qualifying tax liability owed to the other state	79.		

Credit Computation State 2


11. Filing Status claimed on the other state's return	15. Identify the state and ATTACH a copy of the other state's return
12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	17. Virginia income tax
13. Qualifying taxable income on which other state's tax is based	18. Income percentage
14. Virginia taxable income	19. Multiply Line 17 by Line 18 for 760/760PY, Line 15 by Line 18 for 763
15. Qualifying tax liability owed to the other state	20. Credit. Enter lesser of Line 15 or 19 for 760/760PY, Line 17 or 19 for 763

Credit Computation State 3

21. Filing Status claimed on the other state's return	25. Identify the state and ATTACH a copy of the other state's return
22. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	27. Virginia income tax
23. Qualifying taxable income on which other state's tax is based	28. Income percentage
24. Virginia taxable income	29. Multiply Line 27 by Line 28 for 760/760PY, Line 25 by Line 28 for 763
25. Qualifying tax liability owed to the other state	30. Credit. Enter lesser of Line 25 or 29 for 760/760PY, Line 27 or 29 for 763
	31. Total Credit

79.

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2013 Virginia Schedule FED/CG			
Mark	I Earner		
Mary	Earner		
222 Money Street			
Hampton VA	23669	400007003	
		400007013	650

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info.	Second Schedule Info.	C
		20001.	
2. Gross Receipts or Sales			
3. Depreciation/ Expense Deduction		115110	
4. Business Activity Code		650	
5. Business Locality Code			
6. Car and truck expenses			
7. Inventory at end of year			
8. Number of miles you used your vehicle for: Business			
9. Number of miles you used your vehicle for: Commuting			
10. Number of miles you used your vehicle for: Other			

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	2400
12. Number of miles you used your vehicle for: Commuting	3000
13. Number of miles you used your vehicle for: Other	4444
14. Percent of business use of vehicle: Vehicle 1	
15. Percent of business use of vehicle: Vehicle 2	

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use: Type of property	
17. Date placed in service	
18. Business/investment use percentage	
19. Cost or other basis	
20. Depreciation deduction	
21. Elected section 179 cost	
22. Business Locality Code	

Detach Form 760-PMT here. Print Coupon and mail it with your check to the address shown.

Please do not staple

2013 PAYMENT COUPON Form 760-PMT
(DOC ID 761)

TO BE USED FOR PAYMENTS ON PREVIOUSLY
FILED 2013 INDIVIDUAL INCOME TAX RETURNS ONLY

Your Social Security Number
400007003

Spouse's Social Security Number
400007013

400007003 7611234 113001

Name(s) and Address

Mark I Earner
Mary Earner
222 Money Street
Hampton VA 23669

Do NOT submit with Form 760

Mail Payment To:
VA Department of Taxation
P.O. Box 1478
Richmond, VA 23218-1478

*Make your check payable to the
Virginia Department of Taxation*

Amt of Payment → 1172.00

Daytime Phone Number: 8043677003

REV 01/13

Test Case 4 – Max Full-Filled

Objective: Verify each field for exact position and length on Form 760CG and Schedules ADJ/CG, CR/CG, INC/CG, FED/CG and OSC/CG.

Test #4 – Max Fields

NOTE: The null value of 9 can be used for bank routing, account, and phone numbers for all test cases.

2013 VA760CG Page 1 [

Individual Income Tax Return



1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 ADDRESSLINE1MMMMMMMMMMMMMMMMMMMM
 ADDRESSLINE2MMMMMMMMMMMMMMMMMMMM
 CITYMMMMMMMMMMMMMMMMMMMM ST ZIPCODE00

Filing Status: 1 Head of Household: X

Exemptions Dependents Total 65 and over Blind Total
 Yourself 1 00 00 1 1 0
 Spouse 1 00 00 1 1 0

Vendor ID: 0000X 0000

Name or Filing Change: X Amended: X
 Address Change: X NOL: X
 Virginia Return Federal Earned Income Credit: X 0000.
 Not Filed Last Year: X Locality: 000

Your SSN MMMM 000000000

Spouse's SSN MMMM 000000000

1. Fed Adj Gross Income 1. -000000000.

16a. Your VAGI 16a. -000000000.

2. Additions, see Pg 2, Line 3 2. 000000000.

16b. Spouse's VAGI 16b. -000000000.

3. Subtotal 3. -000000000.

17. Net Tax 17. 000000000.

4a. Age Deduction - You 4a. 00000.

18a. Your Withholding 18a. 000000000.

4b. Age Deduction - Spouse 4b. 00000.

18b. Spouse's Withholding 18b. 000000000.

5. Soc Sec & Tier 1 Railroad 5. 000000000.

19. Estimated Payments 19. 000000000.

6. State Inc Tax Overpayment 6. 000000000.

20. Extension Payments 20. 000000000.

7. Other Subtractions, see Pg 2, Line 7 7. 000000000.

21. Credit for Low Income 21. 00000.

8. Subtotal Subtractions 8. 000000000.

22. Credit tax paid another state 22. 000000000.

9. Total VAGI 9. -000000000.

23. Other Credits X 23. 000000000.

10a. Federal Sch. A Itemized Deductions 10a. 0000000.

24. Total Payments /Credits 24. 000000000.

10b. State/Local Income Tax 10b. 0000000.

25. Tax You Owe 25. 000000000.

10. Standard/Itemized Deductions 10. 000000000.

26. Overpayment Amount 26. 000000000.

11. Exemptions 11. 00000.

27. Amount to Credit to Next Year's Tax 27. 000000000.

12. Deductions VAGI, see Pg 2, Line 9 12. -000000000.

28. Adjustments/Contributions 28. 000000000.

13. Add Lines 10, 11 and 12 13. -000000000.

Amount You Owe:
 Will Pay by Credit/Debit Card - XXX 000000000.

14. VA Taxable Income 14. -000000000.

Refund: 000000000.

15. Tax Amount 15. 000000000.

Bank Routing Number C 000000000

16. Spouse Tax Adjustment 16. 000.

Bank Account Number 000000000000000000

____ LAR ____ DLAR ____ DTD ____ LTD \$ ____

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0000000000



Deductions

8. Deduction Code and Amount

a. 000 -0000000000.

b. 000 0000000000.

c. 000 0000000000.

9. Total Deductions: -000000000.

Spouse's Name - Filing Status 3 Only

2FIRSTNAME12LASTNAME15XXXXXXXXXXXX

2. Other Additions:

You -0000000000.

Spouse -000000000.

Contact Information

Your Phone 0000000000 0000000000

Spouse 0000000000

Dept of Taxation may discuss
my return with my preparer.

Preparer Phone Number 0000000000

Preparer Info	000000000	0
---------------	-----------	---

Electronic 1099G X

I agree to obtain my 1099G income tax refund statement electronically at www.tax.virginia.gov.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.


If you are requesting direct deposit of your refund by providing bank information on your return, you are certifying that the ultimate destination of the funds is within the territorial jurisdiction of the United States.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

Preparer Signature _____ Date _____

File by May 1, 2014

2013 Virginia Schedule ADJ/CG Part 2			
000000000			
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border-top: 1px solid black; width: 100px; height: 10px;"></div> <div style="text-align: center;"> Tax Credit for Low Income Individuals or VA Earned Income Credit </div> <div style="border-top: 1px solid black; width: 100px; height: 10px;"></div> </div>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>10. Exemption Information</p> <p>a. <input type="text" value="IIIIIIIIIIIIII"/> 000000000</p> <p>b. <input type="text" value="IIIIIIIIIIIIII"/> 000000000</p> <p>c. <input type="text" value="IIIIIIIIIIIIII"/> 000000000</p> <p>d. <input type="text" value="IIIIIIIIIIIIII"/> 000000000</p> <p>e. Total Family VAGI 10e.</p> </div> <div style="width: 45%;"> <p>Social Security Number</p> <p>VAGI</p> <p>-00000.</p> <p>-00000.</p> <p>-00000.</p> <p>-00000.</p> <p>-00000.</p> </div> </div>	<p>22. Voluntary Contributions from refund or tax payment</p> <p>a. <input type="text" value="00"/> <input text"="" type="text" value="00"/> <input text"="" type="text" value="00"/> <input 10px;"="" padding-top:="" top;="" type="text" value="00000.</input></p> </td> </tr> <tr> <td style=" vertical-align:=""/> <p>11. Total Exemptions 11.</p> <p>12. Personal Exemptions 12.</p> <p>13. Form 760 exemptions multiply Line 12 by \$300 13.</p> <p>14. Federal Earned Income Credit 14.</p> <p>15. Multiply Line 14 by 20% (.20) 15.</p> <p>16. Greater of Line 13 or Line 15 16.</p> <p>17. Credit (Lesser of Line 16 above or Page 1, Line 17) 17.</p> </p>	<p>00</p> <p>00</p> <p>0000.</p> <p>0000.</p> <p>0000.</p> <p>0000.</p> <p>0000.</p>	
<p>23. School or Library Foundation Contributions</p> <p>a. <input type="text" value="000000"/> <input text"="" type="text" value="000000"/> <input text"="" type="text" value="000000"/> <input 2"="" style="vertical-align: top; padding-top: 10px;" type="text" value="00000.</input></p> </td> </tr> <tr> <td colspan="/> <p>24. Total Adjustments 000000000.</p> </p>			
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold; font-size: small;">Virginia Approved Form</div> <div> <p>Adjustments to Amount of Tax</p> <p>18. Addition to Tax 18.</p> <p>a. Addition from Form 760C X</p> <p>b. Addition from Form 760F X</p> <p>19. Penalty 19.</p> <p>a. Late Filing Penalty X</p> <p>b. Extension Penalty X</p> <p>20. Interest 20.</p> <p>21. Consumer's Use Tax 21.</p> </div> <div style="text-align: right;"> <p>000000000.</p> <p>000000000.</p> <p>000000000.</p> <p>000000000.</p> <p>000000000.</p> <p>000000000.</p> </div> </div>			
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border-top: 1px solid black; width: 100px; height: 10px;"></div> <div style="text-align: center;"> AVOID DELAYS. If this schedule contains information, always submit it with your return. </div> <div style="border-top: 1px solid black; width: 100px; height: 10px;"></div> </div>			

2013 Schedule CR/CG

CREDIT COMPUTATION SCHEDULE - Attach this to your return.

See instructions for required attachments.

000000000

**SECTION 1 – NONREFUNDABLE CREDITS****PART 1 – MAXIMUM NONREFUNDABLE CREDITS**

- A Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Individuals or VA Earned Income Credit and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on Section 2, Line 1A of Schedule CR may not exceed this amount.1A

000000000.

***PART 2 – ENTERPRISE ZONE ACT CREDIT**

- A Credit allowable this year from Form 301 (attach Form 301).....2A

000000000.

PART 3 – NEIGHBORHOOD ASSISTANCE ACT CREDIT

- A Authorized amount of Neighborhood Assistance Act Credit.....A

- B Carryover credit from prior year(s)B

- C Add Lines A and BC

- D Credit allowable this year:

- Line C or balance of maximum credit available, whichever is less.....3D

000000000.

- E Carryover credit to next year: Line C less Line 3D (applicable only

- if within 5-year carryover period)E

***PART 4 – RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT**

- A Enter 10% of qualifying recyclable equipment cost.....A

- B Carryover credit from prior year(s) (attach computation).....B

- C Add Lines A and B.....C

- D Enter 40% of tax per return.....D

- E Maximum Recyclable Materials Processing Equipment Credit,

- Line C or Line D, whichever is lessE

- F Credit allowable this year: Line E or balance of maximum credit

- available, whichever is less.....4F

000000000.

- G Carryover credit to next year: Line C less Line 4F

- (applicable only if within 10-year carryover period)G

***PART 5 – CONSERVATION TILLAGE EQUIPMENT CREDIT**

- A Enter 25% of qualifying property cost or \$4,000, whichever is less.....A

- B Carryover credit from prior year(s) (attach computation).....B

- C Add Lines A and B.....C

- D Credit allowable this year: Line C or balance of maximum credit

- available, whichever is less.....5D

000000000.

- E Carryover credit to next year: Line C less Line 5D (applicable only

- if within 5-year carryover period)E

***PART 6 – PRECISION FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT**

- A Enter 25% of current qualifying equipment cost or \$3,750,

- whichever is less.....A

- B Carryover credit from prior year(s) (attach computation).....B

- C Add Lines A and B.....C

- D Credit allowable this year: Line C or balance of maximum credit

- available, whichever is less.....6D

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- E Carryover credit to next year: Line C less Line 6D (applicable only

- if within 5-year carryover period)E

PART 7 – RENT REDUCTION PROGRAM CREDIT

- A ExpiredA

- B Carryover credit from prior year(s)B

- C Add Lines A and B.....C

- D Credit allowable this year: Line C or balance of maximum credit

- available, whichever is less.....7D

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- E Carryover credit to next year: Line C less Line 7D (applicable only

- if within 5-year carryover period)E

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2013 Schedule CR/CG page 2

See instructions for required attachments.

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***PART 8 – CLEAN-FUEL VEHICLE AND VEHICLE EMISSIONS TESTING EQUIPMENT****Clean-Fuel Vehicle and Qualified Electric Vehicle Credit**

A **Qualifying Electric Vehicle** - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles..... A _____

B Carryover credit from prior year(s) [attach computation] B _____

C Add Lines A and B C _____

D **Credit allowable this year:** Line C or balance of maximum credit available, whichever is less 8D 000000000.

E Carryover credit to next year: Line C less Line 8D (applicable only if within 5-year carryover period) E _____

Vehicle emissions testing equipment credit

F Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment F _____

G Carryover credit from prior year(s) [attach computation] G _____

H Add Lines F and G H _____

I Enter the amount from Line H or the balance of maximum credit available, whichever is less 8I 000000000.

J Carryover credit to next year: Line H less Line 8I (only if within 5-year carryover period) J _____

PART 9 – MAJOR BUSINESS FACILITY JOB TAX CREDIT

A Current credit amount authorized by the Department of Taxation (Include all expansions) A _____

B Carryover credit from prior year(s) [Include all expansions] B _____

C Add Lines A and B C _____

D **Credit allowable this year:** Line C or the balance of the maximum credit available, whichever is less 9D 000000000.

E Carryover credit to next year: Line C less Line 9D (10-year carryover period) E _____

***PART 10 – FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT**

A Qualifying taxable income on which the tax in the foreign country is based (See Instructions) A _____

B Virginia taxable income (See Instructions) B _____

C Qualifying tax paid to the foreign country. Enter name of country: C _____

D Virginia income tax (See Instructions) D _____

E Income percentage. Divide Line A by Line B. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% E _____

F Multiply Line D by Line E F _____

G **Credit allowable this year:** Enter the lesser of Line C or Line F, not to exceed the balance of maximum credit available 10G 000000000.

PART 11 – HISTORIC REHABILITATION TAX CREDIT

A Enter the amount of eligible expenses A _____

B Multiply the amount on Line A by 25% B _____

C Carryover credit from prior year(s) C _____

D Add Lines B and C D _____

E **Credit allowable this year:** Enter the amount from Line D or the balance of maximum credit available, whichever is less 11E 000000000.

F Carryover credit to next year: Line D less Line 11E (10-year carryover period) F _____

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See instructions for required attachments.

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**PART 12 – DAY-CARE FACILITY INVESTMENT TAX CREDIT**

- A Authorized credit amount in the current year A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less 12D 000000000.
- E Carryover credit to next year: Line C less Line 12D (3-year carryover period. See instructions for limitations) E _____

PART 13 – LOW-INCOME HOUSING CREDIT

- A Expired A ~~_____~~
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter amount from Line C or the balance of maximum credit available, whichever is less 13D 000000000.
- E Carryover credit to next year: Line C less Line 13D (5-year carryover period) E _____

PART 14 – RESERVED FOR FUTURE USE**PART 15 – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT**

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- | | Spouse | You |
|--|--------|-------|
| A Credit amount authorized by the Virginia Department of Taxation..... | _____ | _____ |
| B Carryover credit from prior year(s) | _____ | _____ |
| C Add Lines A and B | _____ | _____ |
| D Credit allowable this year: Enter the amount on Line C, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) | _____ | _____ |

Your Credit 15D

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Be sure to claim the proper credit on the total lines

- E Spouse's credit: Enter the amount on Line C, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$50,000 per taxpayer) Spouse's Credit 15E 000000000.
- F Carryover to next year: Line C less Line 15D and/or 15E (15-year carryover period) _____

PART 16 – WORKER RETRAINING TAX CREDIT

- A Enter amount of Worker Retraining Tax Credit authorized by the Department of Taxation..... A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less 16D 000000000.
- E Carryover credit to next year: Line C less Line 16D (3-year carryover period) E _____

***PART 17 – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT**

- A Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility..... A _____
- B Credit allowable this year: Enter the amount from Line A up to \$5,000 not to exceed balance of maximum credit available..... 17B 0000.

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See instructions for required attachments.



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PART 18 – LONG-TERM CARE INSURANCE TAX CREDIT

If filing a joint or combined return and you and your spouse have separate policies, report your total premium payments for policies purchased prior to 1/1/2013 in Section 1 and report your total premium payments for policies purchased on or after 1/1/2013 in Section 2.

- A Enter the date the policy was issued to you or to your spouse. The policy's issue date must be on or after 1/1/2006. If the policy was issued on or after 1/1/2013, skip to Section 2, Line F. Otherwise, complete Section 1.

Spouse You
A _____

Section 1 – Complete Lines B through E ONLY if the policy was issued prior to 1/1/2013

- B For policies issued prior to 1/1/13, enter the total annual eligible premiums paid on or after 1/1/08 for the policy's first 12 months of coverage. Eligible premiums are the premiums actually paid on or after 1/1/08 for the first 12 months of coverage minus any amounts you deducted on your Federal or Virginia return. DO NOT include any premiums paid for coverage beyond the first 12 months of the policy. See instructions. B _____
- C Multiply Line B by 15% (.15). This is the maximum amount of credit you may earn and use for the life of this policy. C _____
- D Enter the total amount of LTC credit claimed on your tax returns for 2008 through 2012, excluding any carryovers from years before 2008. D _____
- E Subtract Line D from Line C. If Line D is equal to Line C, enter 0. Stop. You have no remaining credit for this policy. If Line D is less than Line C, enter the difference. This is the remaining amount of credit for the policy. Go to Section 3. E _____

Section 2 – Complete Lines F and G ONLY if the policy was issued to you on or after 1/1/2013

- F For policies issued on or after 1/1/13, enter the amount of premium paid in 2013 less the amount deducted on your Federal or Virginia return. See instructions. F _____
- G 2013 credit limitation for the policy. Multiply Line F by 15% (.15). G _____

Section 3 – Complete Lines H through J

- H If you completed Section 1, enter the total amount from Line E. H _____
- I If you completed Section 2, enter the total amount from Line G. I _____
- J **Credit allowable this year:** Enter the amount from Line H or I or the balance of the maximum credit available, whichever is less. If filing a joint return, and have completed both Sections 1 and 2, add Lines H and I and enter the total of the balance of maximum credit available, whichever amount is less. 18J _____

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***PART 19 – BIODIESEL AND GREEN DIESEL FUELS TAX CREDIT**

- A Enter the amount of Biodiesel and Green Diesel Fuels Tax authorized by the Virginia Department of Taxation or the amount transferred to you in the current year. A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B. C _____
- D Enter the total credit transferred to others in the current year D _____
- E Subtract Line D from Line C. E _____
- F **Credit allowable this year:** Enter the amount from Line E or the balance of maximum credit available, whichever is less. 19F _____
- G Carryover credit to next year: Line E less Line 19F (3-year carryover period) G _____

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PART 20 – LIVABLE HOME TAX CREDIT

- A Enter the amount of the Livable Home Tax Credit authorized by the Department of Housing and Community Development. A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B. C _____
- D **Credit allowable this year:** Enter the amount on Line C or the balance of maximum credit available, whichever is less. 20D _____
- E Carryover credit to next year: Line C less Line 20D (7-year carryover period) E _____

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See instructions for required attachments.

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PART 21 – RIPARIAN WATERWAY BUFFER TAX CREDIT

- A Enter the amount of Riparian Waterway Buffer Tax Credit authorized by the Virginia Department of Forestry A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount on Line C or the balance of maximum credit available, whichever is less 21D 000000000.
- E Carryover credit to next year: Line C less Line 21D (5-year carryover period) E _____

PART 22 – LAND PRESERVATION TAX CREDIT

- | | Spouse | You | |
|---|--|-------|--------------------------------|
| A | Credit amount authorized or the amount transferred in the current year | _____ | |
| B | Carryover credit from prior year(s) | _____ | |
| C | Add Lines A and B | _____ | |
| D | Total credit transferred to others in the current year | _____ | |
| E | Subtract Line D from Line C | _____ | |
| F | Credit allowable this year: Your credit: Enter the amount from Line E, YOU column or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer) | | Your credit 22F 000000000. |
| Be sure to claim the proper credit on the total lines | | | |
| G | Spouse's credit: Enter the amount from Line E, SPOUSE column or the balance of maximum credit available, whichever is less (not to exceed \$100,000 per taxpayer) | | Spouse's credit 22G 000000000. |
| H | Carryover credit to next year: Line E less Line 22F and/or Line 22G (see instructions) | | |

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PART 23 – COMMUNITY OF OPPORTUNITY TAX CREDIT

- A Enter the amount of credit authorized by the Department of Housing and Community Development A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter amount from Line C or the balance of maximum credit available, whichever is less 23D 000000000.
- E Carryover credit to next year: Line C less Line 23D (5-year carryover period) E _____

PART 24 – GREEN JOBS CREATION TAX CREDIT

- A Enter the total eligible credit amount for each green job with an annual salary of \$50,000 or more A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Credit allowable this year: Enter the amount from Line C or the balance of maximum credit available, whichever is less 24D 000000000.
- E Carryover credit to next year: Line C less Line 24D (5-year carryover period) E _____

PART 25 – POLITICAL CONTRIBUTIONS CREDIT

- A Enter 50% of the amount of eligible political contributions. Credit is limited to \$25 for individuals or \$50 for married filing jointly A _____
- B Credit allowable this year: Enter the amount on Line A or the balance of maximum credit available, whichever is less 25B 00.

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See instructions for required attachments.



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PART 26 – FARM WINERIES AND VINEYARDS TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Enter the amount from Line C
or the balance of maximum credit available, whichever is less 26D 000000000.
- E Carryover credit to next year: Line C less Line 26D
(10-year carryover period) E _____

PART 27 – INTERNATIONAL TRADE FACILITY TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D Enter 50% of tax per return D _____
- E Maximum International Trade Facility Tax Credit Line C or Line D,
whichever is less E _____
- F **Credit allowable this year:** Enter the amount from Line E
or the balance of maximum credit available, whichever is less 27F 000000000.
- G Carryover credit to next year: Line C less Line 27F
(10-year carryover period) G _____

PART 28 – PORT VOLUME INCREASE TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Virginia Port Authority A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Enter the amount from Line C
or the balance of maximum credit available, whichever is less 28D 000000000.
- E Carryover credit to next year: Line C less Line 28D
(5-year carryover period) E _____

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PART 29 – BARGE AND RAIL USAGE TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Carryover credit from prior year(s) B _____
- C Add Lines A and B C _____
- D **Credit allowable this year:** Enter the amount from Line C
or the balance of maximum credit available, whichever is less 29D 000000000.
- E Carryover credit to next year: Line C less Line 29D
(5-year carryover period) E _____

PART 30 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter the total eligible credit amount authorized by the
Department of Taxation A _____
- B Reserved for future use
- C Reserved for future use
- D **Credit allowable this year:** Enter the amount from Line A
or the balance of maximum credit available, whichever is less 30D 000000000.

PART 31 – TELEWORK EXPENSES TAX CREDIT

- A Enter the amount of Telework Expenses Tax Credit authorized by
the Virginia Department of Taxation A _____
- B **Credit allowable this year:** Enter amount from Line A or the
balance of maximum credit available, whichever is less 31B 000000000.

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See instructions for required attachments.



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SECTION 2 – TOTAL NON-REFUNDABLE CREDITS

PART 1 – TOTAL NON-REFUNDABLE CREDITS

- A Add Lines 2A, 3D, 4F, 5D, 6D, 7D, 8D, 8I, 9D, 10G, 11E, 12D, 13D, 15D, 15E, 16D, 17B, 18J, 19F, 20D, 21D, 22F, 22G, 23D, 24D, 25B, 26D, 27F, 28D, 29D, 30D and 31B.

If you have claimed more than the maximum allowed nonrefundable credits, see instructions.

.....1A 000000000.

SECTION 3 – REFUNDABLE CREDITS

***PART 1 – COALFIELD EMPLOYMENT ENHANCEMENT AND VIRGINIA COAL EMPLOYMENT AND PRODUCTION INCENTIVE TAX CREDITS**

- A 100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 2 of your 2013 Schedule 306B.....1A

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- B Full credit: Enter amount from your 2013 Form 306, Line 12.....1B

000000000.

- C 85% Credit: Enter amount from your 2013 Form 306, Line 13.....1C

000000000.

- D Total Coal Related Tax Credits allowable this year: Add Lines B and C.....1D

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- E 2013 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2016 return: Enter the amount from your 2013 Form 306, Line 11.....1E

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PART 2 – MOTION PICTURE PRODUCTION TAX CREDIT

- A Enter amount of credit authorized by the Virginia Film Office (VFO).....2A

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***PART 3 – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT**

- A Enter amount of credit authorized by the Department of Conservation and Recreation.....3A

000000000.

PART 4 – RESEARCH AND DEVELOPMENT EXPENSES TAX CREDIT

- A Enter amount of Research and Development Expenses Tax Credit authorized by the Department of Taxation.....4A

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SECTION 4 – TOTAL REFUNDABLE CREDITS

PART 1 – TOTAL REFUNDABLE CREDITS

- A Add Section 3, Part 1 - Line 1D, Part 2- Line 2A, Part 3 - Line 3A and Part 4 - Line 4A.....1A

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SECTION 5 – TOTAL CURRENT YEAR CREDITS

PART 1 – TOTAL CURRENT YEAR CREDITS

- A Total credits allowable this year. Enter the total of Section 2, Line 1A and Section 4, Part 1 - Line 1A here and on Line 23 of Form 760, Line 25 of Form 760PY or Line 25 of Form 763.....1A

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2013 Virginia Schedule INC/CG

Report all W-2s, 1099s, and VK-1s with Virginia Withholding



1FIRSTNAME12 I 1LASTNAME15XXXXX SUF

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2FIRSTNAME12 I 1LASTNAME15XXXXX SUF

	Your/ Spouse SSN	Withholding Type	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
Virginia Approved Form	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.
	000000000	X	000000000.	XXXXXXXXXX	0000000000000000	000000000.

	Total Virginia Withholding:	SSN	VA Withholding
YOU		000000000	000000000.
SPOUSE		000000000	000000000.
TOTAL NUMBER OF W-2s, 1099s, and VK-1s		00	

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

2013 Virginia Schedule OSC/CG



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Credit Computation State 1

If Claiming border state

1. Filing Status claimed on the other state's return	X	6. Identify the state and ATTACH a copy of the other state's return	XX
2. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	0	7. Virginia income tax	000000000.
3. Qualifying taxable income on which other state's tax is based	000000000.	8. Income percentage	000.0
4. Virginia taxable income	000000000.	9. Multiply Line 7 by Line 8 for 760/760PY, Line 5 by Line 8 for 763	000000000.
5. Qualifying tax liability owed to the other state	000000000.	10. Credit. Enter lesser of Line 5 or 9 for 760/760PY, Line 7 or 9 for 763	000000000.

Credit Computation State 2

11. Filing Status claimed on the other state's return	0	16. Identify the state and ATTACH a copy of the other state's return	XX
12. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	0	17. Virginia income tax	000000000.
13. Qualifying taxable income on which other state's tax is based	000000000.	18. Income percentage	000.0
14. Virginia taxable income	000000000.	19. Multiply Line 17 by Line 18 for 760/760PY, Line 15 by Line 18 for 763	000000000.
15. Qualifying tax liability owed to the other state	000000000.	20. Credit. Enter lesser of Line 15 or 19 for 760/760PY, Line 17 or 19 for 763	000000000.

Credit Computation State 3

21. Filing Status claimed on the other state's return	0	26. Identify the state and ATTACH a copy of the other state's return	XX
22. Enter the number below to identify the person claiming the credit 1. You 2. Spouse 3. Joint	0	27. Virginia income tax	000000000.
23. Qualifying taxable income on which other state's tax is based	000000000.	28. Income percentage	000.0
24. Virginia taxable income	000000000.	29. Multiply Line 27 by Line 28 for 760/760PY, Line 25 by Line 28 for 763	000000000.
25. Qualifying tax liability owed to the other state	000000000.	30. Credit. Enter lesser of Line 25 or 29 for 760/760PY, Line 27 or 29 for 763	000000000.
		31. Total Credit	000000000.

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1. Schedule Name	First Schedule Info.	X	Second Schedule Info.	X
2. Gross Receipts or Sales	000000000 .		000000000 .	
3. Depreciation/ Expense Deduction	000000000 .		000000000 .	
4. Business Activity Code	000000		000000	
5. Business Locality Code	000		000	
6. Car and truck expenses	000000000 .		000000000 .	
7. Inventory at end of year	000000000 .		000000000 .	
8. Number of miles you used your vehicle for: Business	000000000		000000000	
9. Number of miles you used your vehicle for: Commuting	000000000		000000000	
10. Number of miles you used your vehicle for: Other	000000000		000000000	

11. Number of miles you used your vehicle for: Business	0000000000	0000000000
12. Number of miles you used your vehicle for: Commuting	0000000000	0000000000
13. Number of miles you used your vehicle for: Other	0000000000	0000000000
14. Percent of business use of vehicle: Vehicle 1	00000	00000
15. Percent of business use of vehicle: Vehicle 2	00000	00000

16. Property Used more than 50% in a qualified business use:		
Type of property	MMMMMMMMMMMMMMMM	MMMMMMMMMMMMMMMM
17. Date placed in service	MMDDYY	MMDDYY
18. Business/investment use percentage	00000	00000
19. Cost or other basis	0000000000.	0000000000.
20. Depreciation deduction	0000000000.	0000000000.
21. Elected section 179 cost	0000000000.	0000000000.
22. Business Locality Code	000	000